

**BOARD OF ACCOUNTANCY
MEETING MINUTES**

Meeting Date: January 12, 2016
Meeting Location: Central Conference Room, Gardiner, Maine
Time Meeting Began: 8:07 a.m.

CALL TO ORDER:

Chairman Tracy Harding called the meeting to order.
The following members were present:

Tracy Harding
Carl Chatto
Geoffrey Gattis
Brian Perkins
Michael Nickerson

The following staff was present: Catherine Carroll, Board Administrator
Michelle Lovering, Board Clerk

AAG Present: Robert Perkins

ELECTION OF OFFICERS

A motion was made to re-elect Tracy Harding as Chairman.

Motion: Brian Perkins
Second: Geoffrey Gattis
Motion Carried

A motion was made to re-elect Michael Nickerson as Complaint Officer.

Motion: Tracy Harding
Second: Geoffrey Gattis
Motion Carried

OLD BUSINESS

A. Action on Board minutes of the November 10, 2015 meeting

A motion was made to accept the minutes as amended by adding the language "After a discussion" under Complaint Presentations 2013-ACC-9266; deleting the language under Complaint Presentations 2015-ACC-11418 "The board found the respondent filed the complainant's initial return in error" and adding the language "The board referred the matter for a hearing concerning whether the respondent filed the complainant's initial return in error".

Motion: Brian Perkins
Second: Carl Chatto
Motion Carried

COMPLAINT PRESENTATIONS

A. 2015-ACC-11356 – Letter of Guidance

The Board voted to issue a letter of guidance related to this complaint at its November 10, 2015 meeting. After review of the draft letter, a motion was made to accept the Letter of Guidance as written.

Motion: Carl Chatto
Second: Geoffrey Gattis
Motion Carried

REVIEW OF FIRM RENEWAL REQUESTS

A. ~~A~~There was a discussion on firms with disciplinary action against their other firm license(s) since the last renewal and whether to apply/impose a form of discipline in accordance with 10 M.R.S. §8003 (5-A) ~~.is needed: The Board made the following conclusions.~~

FM10000962 – ~~There is no evidence that the charges and allegations and disciplinary orders on the firm have a direct impact to public safety for the firm to continue the practice of public accountancy in the State of Maine. A motion was made to approve the firm's renewal application. There is no evidence of direct impact to the State of Maine. A motion was made to approve the firm renewal application.~~

Motion: Michael Nickerson
Second: Carl Chatto
Motion Carried

FMF10001212 - ~~There is no evidence that the charges and allegations and disciplinary orders on the firm have a direct impact to public safety for the firm to continue the practice of public accountancy in the State of Maine. A motion was made to approve the firm's renewal application. There is no evidence of direct impact to the State of Maine. A motion was made to approve the firm renewal application.~~

Motion: Geoffrey Gattis
Second: Brian Perkins
Motion Carried

ADJUDICATORY HEARINGS

A. 2015-ACC-11312 – Preliminary Denial of Initial License

Board Chairman, Tracy Harding, opened the hearing. Board members participating and voting: Tracy Harding, Chairman; Carl Chatto, Geoffrey Gattis, Michael Nickerson, and Brian Perkins. The Board was represented by Assistant Attorney General, Robert Perkins. The licensee, Pei Yang, was present and not represented by legal counsel.

The hearing was held to determine whether Ms. Yang has demonstrated that she meets the experience requirements as set forth under 32 M.R.S. §12228(10) and Board Rules, Chapter 5, §4 (C and C-1).

Following opening statements, admission of exhibits, and closing arguments the evidentiary portion of the hearing concluded and the Board began its deliberations.

At the conclusion of Board deliberations, a motion was made to approve Ms. Yang's license application based on her non-public work experience ~~was deemed~~being substantially equivalent to public accounting.

Motion: Michael Nickerson

Second: Brian Perkins

Motion Carried

B. 2015-ACC-11705 – Preliminary Denial of License Renewal

Board Chairman, Tracy Harding, opened the hearing. Board members participating and voting: Tracy Harding, Chairman; Carl Chatto, Geoffrey Gattis, Michael Nickerson, and Brian Perkins. The Board was represented by Assistant Attorney General, Robert Perkins. The licensee, Robert Jackson, was present and was not represented by legal counsel.

The hearing was held to determine whether Mr. Jackson has demonstrated that he meets the necessary requirements to be eligible for license renewal as a certified public accountant, as the renewal application was received after the expiration date without submitting the required late fee pursuant to 32 M.R.S. §12203 of the Board's laws and Chapter 11(2)(1) of the Department's rules.

Following opening statements, admission of exhibits, and closing arguments the evidentiary portion of the hearing concluded and the Board began its deliberations.

At the conclusion of Board deliberations, a motion was made to approve Mr. Jackson's license renewal application upon receipt of payment of the \$50 late fee. Payment is to be made within ten (10) days of the hearing.

Motion: Carl Chatto

Second: Geoffrey Gattis

Favor: Tracy Harding, Carl Chatto, Geoffrey Gattis, and Michael Nickerson

Oppose: Brian Perkins

Motion Carried

REVIEW OF FIRM RENEWAL REQUESTS (CONTINUED)

A. ~~A-The~~ discussion on firms with disciplinary action against their other firm license(s) since the last renewal ~~and whether apply 10 M.R.S. §8003 (5-A) is needed;~~resumed after the hearings.

FMF10001222 - ~~There is no evidence that the charges and allegations and disciplinary orders on the firm have a direct impact to public safety for the firm to continue the practice of public accountancy in the State of Maine. A motion was made to approve the firm's renewal application.~~There is no evidence of direct impact to the State of Maine. A motion was made to approve the firm renewal application.

Motion: Geoffrey Gattis

Second: Michael Nickerson

Motion Carried

FMF1000906 - ~~There is no evidence that the charges and allegations and disciplinary orders on the firm have a direct impact to public safety for the firm to continue the practice of public accountancy in the State of Maine. A motion was made to approve the firm's renewal application.~~There is no evidence of direct impact to the State of Maine. A motion was made to approve the firm renewal application.

Motion: Brian Perkins

Second: Michael Nickerson

Motion Carried

FMF10000980 - ~~There is no evidence that the charges and allegations and disciplinary orders on the firm have a direct impact to public safety for the firm to continue the practice of public accountancy in the State of Maine. A motion was made to approve the firm's renewal application. There is no evidence of direct impact to the State of Maine. A motion was made to approve the firm renewal application.~~

Motion: Carl Chatto
Second: Brian Perkins

Motion Carried

FMF20000515 - ~~There is no evidence that the charges and allegations and disciplinary orders on the firm have a direct impact to public safety for the firm to continue the practice of public accountancy in the State of Maine. A motion was made to approve the firm's renewal application. There is no evidence of direct impact to the State of Maine. A motion was made to approve the firm renewal application.~~

Motion: Carl Chatto
Second: Geoffrey Gattis

Motion Carried

FB20000501 - ~~There is no evidence that the charges and allegations and disciplinary orders on the firm have a direct impact to public safety for the firm to continue the practice of public accountancy in the State of Maine. A motion was made to approve the firm's renewal application. There is no evidence of direct impact to the State of Maine. A motion was made to approve the firm renewal application.~~

Motion: Carl Chatto
Second: Geoffrey Gattis

Motion Carried

FMF10001147 - ~~There is no evidence that the charges and allegations and disciplinary orders on the firm have a direct impact to public safety for the firm to continue the practice of public accountancy in the State of Maine. A motion was made to approve the firm's renewal application. There is no evidence of direct impact to the State of Maine. A motion was made to approve the firm renewal application.~~

Motion: Michael Nickerson
Second: Brian Perkins

Motion Carried

As a follow-up to this discussion, ~~it was decided that~~ Catherine Carroll and Tracy Harding will review any future renewal applications of this nature and bring these to the Board ~~whenever accordingly~~ as needed.

ADMINISTRATORS REPORT

Catherine Carroll reported on the following:

- Fees Update – All initial and renewal fees will be reduced to \$55 and the Application fee has been eliminated.
- 2016 Meeting Schedule – Confirmed the meeting ~~dates scheduled for~~ from May of 2016 and scheduled through January 10 of 2017 meeting.
- Continuing Professional Education – The Board ~~has the authority to implement rules for CPE and expressed an interest in developing rules to address issuing continuing education deferments in cases of of undue hardship.~~

~~Catherine will discuss this with the Commissioner and provide a progress report at the next meeting. a rule relative to 'hardship' in obtaining CPE. Will tentatively begin rulemaking in the spring and Catherine will begin the process and approval.~~

- NASBA Conference(s) – Catherine will be attending the meeting in Tucson, AZ in March. It was discussed and decided that Tracy Harding will attend the Eastern Regional Meeting in Ashville, NC in June 2016; and Michael Nickerson will attend the Annual meeting in Austin, TX in October/November 2016.

ADJOURNMENT

The meeting adjourned at 1:00 p.m.

Respectfully submitted,

Michelle Lovering
Board Clerk